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FIRE PROTECTION DISTRICT NO.3 OF THE PARISH OF ACADIA, STATE OF LOUISIANA

REVIEWED FINANCIAL REPORT

December 31, 2009

Under provisions of state law, this report is a public document. A copy of the report has been submitted to - the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date

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VIGE, TUJAGUE 🥯 NOEL

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

151 N. 2™ STREET P. O. BOX 1006 EUNICE, LOUISIANA 70535

SHIRLEY VIGE, JR., C.P.A. FRANK G. TILJAGUE, C.P.A. DOMINIQUE M. NOEL, C.P.A.

TELEPHONE: 337-457-9324 FAX: 337-457-8743

Board of Commissioners Fire Protection District No. 3 of Acadia Parish, State of Louisiana Evangeline, Louisiana

Independent Accountant's Review Report

We have reviewed the accompanying financial statements of the governmental activities of Fire Protection District No. 3 of Acadia Parish, Louisiana, as of and for the year ended December 31, 2009, which collectively comprises the Fire Protection District No. 3 of Acadia Parish, Louisiana's basic financial statements as listed in the table of contents. All information included in these financial statements is the responsibility of the management of Fire Protection District No. 3 of Acadia Parish, Louisiana.

Our review was conducted in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants and applicable standards of Government Auditing Standards issued by the Comptroller General of the United States of America. A review consists principally of inquiries of Fire Protection District No. 3 of Acadia Parish's personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with generally accepted accounting principles.

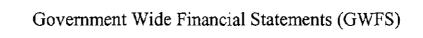
The Fire Protection District No. 3 of Acadia Parish has not presented the management's discussion and analysis information that the Governmental Accounting Standards Board has determined is required to supplement, although not required to be a part of, the basic financial statements.

The budgetary comparison information, on page 20 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have compiled the supplementary information from information that is the representation of the Fire Protection District No. 3 of Acadia Parish, without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

In accordance with the <u>Louisiana Government Audit Guide</u> and the provisions of state law, we have issued a report dated May 17, 2010, on the results of our agreed-upon procedures.

Vige, Tujague & Noël

May 17, 2010

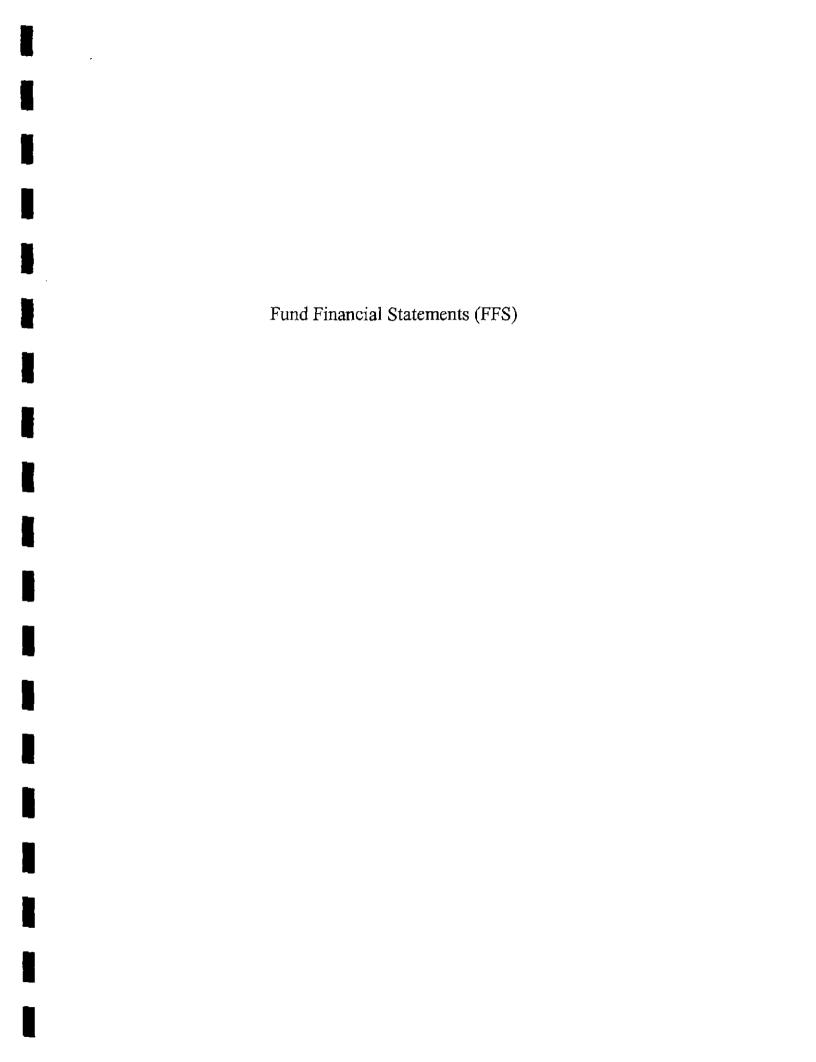


FIRE PROTECTION DISTRICT NO. 3 OF THE PARISH OF ACADIA, STATE OF LOUISIANA Statements of Net Assets December 31, 2009

ASSETS	<u>2009</u>
Current Assets:	
Cash	\$ 38,518
LAMP Funds	200,804
Total Current Assets	239,322
Non-Current Assets:	
Capital Assets, Net	<u>529,525</u>
Total Non-Current Assets	529,525
Total Assets	768,847
LIABILITIES	
Current Liabilities:	
Accounts Payable	1,131
Total Current Liabilities	1,131
NET ASSETS	
Invested in Capital Assets,	
Net of Related Debt	529,525
Unrestricted	238,191
Total Net Assets	<u>\$ 767,716</u>
	

FIRE PROTECTION DISTRICT NO. 3 OF THE PARISH OF ACADIA, STATE OF LOUISIANA Statement of Activities For the Year Ended December 31, 2009

				Net (Expenses) Revenues
		<u>Progra</u>	m Revenue	and Change in Net Assets
		Charges for	Capital and	Governmental
	Expenses	Services	Operating Grant	Activities
Governmental Activities: General Government				
Public Safety	\$192,721	\$ -	\$ -	\$(192,721)
Interest on long-term debt	1,200	<u> </u>	<u></u>	(1,200)
Total Governmental				
Activities	<u>\$193,921</u>	<u>\$</u>	<u>\$</u>	<u>(193,921)</u>
General Revenues:				
I	Ad Valorem T	ax		243,177
Other Income			1,294	
Donations			35,000	
Investment earnings				
Total general revenues			280,036	
Change in net ass	sets			86,115
Net assets- December 31, 2008			<u>681,601</u>	
Net assets- Decer	mber 31, 2009)		<u>\$767,716</u>



FIRE PROTECTION DISTRICT NO. 3 OF THE PARISH OF ACADIA, STATE OF LOUISIANA Balance Sheet All –Governmental Funds December 31, 2009

	<u>General</u>	Debt <u>Service</u>	<u>Total</u>
Assets			
Cash LAMP funds	\$ 38,518 _200,804	\$ - 	\$ 38,518 200,804
Total Assets	\$ 239,322	<u>\$</u>	<u>\$ 239,322</u>
LIABILITIES AND FUND BALANCES			
Liabilities: Accounts Payable	<u>\$ 1,131</u>	<u>\$</u>	<u>\$ 1,131</u>
Total Liabilities	1,131		1,131
Fund Balances: Reserved For Debt Service Unreserved Total Equity and Other Credits Total Liabilities, Equity and	238,191 238,191	- 	238,191 238,191
Other Credits	<u>\$ 239,322</u>	<u>\$</u>	<u>\$239,322</u>

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets

December 31, 2009

Total fund balance for governmental funds at December 31, 2009

\$238,191

Total net assets reported for governmental activities in the statement of net assets is different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:
Buildings, vehicles and equipment, net of \$725,495 accumulated depreciation

529,525

Total net assets of governmental activities at December 31, 2009

<u>\$767,716</u>

Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Fund

For the Year Ended December 31, 2009

	General	Debt Service	TD - 4 - 1
~	<u>Fund</u>	<u>Fund</u>	<u>Total</u>
Revenues:	* • • • • • • • • • • • • • • • • • • •	•	0.42.455
Property Tax	\$ 243,177	\$ -	\$ 243,177
Interest	462	103	565
Miscellaneous	<u>36,294</u>		<u>36,294</u>
Total Revenues	279,933	103	<u>280,036</u>
Expenditures:			
Current:			
Vehicle Expense	5,179	-	5,179
Utilities	1,928	_	1,928
Supplies/Repairs	20,368	-	20,368
Insurance	17,800	_	17,800
Miscellaneous	7,784	-	7,784
Capital Outlay	197,263	-	197,263
Debt Service			
Principal Retirement	-	48,000	48,000
Interest and Fiscal Charges	-	1,200	1,200
Total Expenditures	250,322	49,200	299,522
Excess (Deficit) of Revenues			
Over Expenditures	<u>29,611</u>	(49,097)	<u>(19,486)</u>
Other Financing Sources:			
Operating Transfers in	59,786	49,200	108,986
Operating Transfers out	<u>(49,200)</u>	<u>(59,786)</u>	<u>(108,986)</u>
Total Other Financing Sources	10,586	(10,586)	
Net Changes in Fund Balances	40,197	(59,683)	(19,486)
Fund Balance, Beginning	<u> 197,994</u>	59,683	257,677
Fund Balance, Ending	<u>\$ 238,191</u>	<u>\$</u>	<u>\$ 238,191</u>

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Funds

to the Statement of Activities
For the Year Ended December 31, 2009

Total net changes in fund balance at December 31, 2009 per statement of revenues, expenditures, and changes in fund balance

\$(19,486)

The change in net assets reported for governmental activities in the statement of activities is different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay which is considered expenditures on the statement of revenues, expenditures, and changes in fund balance

197,263

Depreciation expense for the year ended December 31, 2009

(139,662)

57,601

Add: Payments on long term debt

48,000

Total changes in net assets at December 31, 2009 per statement of activities

\$ 86,115

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies

The accounting and reporting practices of the Fire Protection District No. 3 of the Parish of Acadia, Louisiana conform to generally accepted accounting principles of the United States of America as applicable to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. In the government-wide financial statements, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions on or before November 30, 1989 have been applied unless those pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:517 and to the industry audit guide, Audits of State and Local Governmental Units, published by the American Institute of Certified Public Accountants.

The following is a summary of certain significant accounting policies:

Reporting entity:

The Fire Protection District No. 3 of the Parish of Acadia is a component unit of the Acadia Parish Police Jury. The District was established to provide fire protection for the residents of the District.

Basis of Presentation

Government-Wide Financial Statements (GWFS)

The statement of net assets and statement of activities display information about the Fire Protection District No. 3 of the Parish of Acadia as a whole. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines, and charges paid by the recipients of goods and services offered by the programs, and (b) requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Notes to Financial Statements

Fund Financial Statement:

The District uses two funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses as appropriate.

The general fund, a governmental fund type, is the general operating fund of the District. It is used to account for all financial resources of the District except those required to be accounted for in other funds.

The debt service fund, a governmental fund type, is used to account for the accumulation of resources for, and payment of, general long-term debt principal, interest and related costs.

Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide statement of net assets and the statement of activities, governmental activities are presented using the economic resources measurement focus as described below.

In the fund financial statements, the "current financial resources" measurement focus or the economic resources" measurement focus is used as appropriate:

a. All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

Basis of Accounting

In the government-wide statement of net assets and statements of activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Notes to Financial Statements

Governmental fund financial statements are accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Ad valorem taxes are recognized as revenue in the year in which they are billed. Fees and non tax revenues are recognized when received. Grants from other governments are recognized when qualifying expenditures are incurred. Available means collectible within the current period or soon enough thereafter to pay current liabilities, usually 60 days.

Those revenues susceptible to accrual are ad valorem and state revenue sharing income.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred except that accumulated unpaid vacation and sick pay are not accrued and principal and interest on general long-term debt are recognized when due. Purchases of various operating supplies are regarded as expenditures at the time purchased.

Uncollectible ad valorem taxes are estimated based on the prior years history.

Program Revenues

Program revenues included in the Statement of Activities are derived directly from the program itself or from parties outside the District's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the District's revenues.

Allocation of indirect expenses

The District reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to these functions, but are reported separately in the Statement of Activities. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

Use of estimates in the preparation of financial statements:

The preparation of financial statements in conformity with generally accepted principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the reporting period. Actual results could differ from those estimates.

Notes to Financial Statements

Concentration of Risks

Concentration of risks with respect to the District is subject to the conditions of the limited geographical area of the District.

Budgets:

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

- 1. Prior to January 1, the Chairman submits to the Board a proposed operating budget for the ensuing year. The operating budget includes proposed expenditures and the means of financing them.
- 2. Public hearings are conducted to obtain taxpayer comments.
- 3. The budget is legally enacted through the passage of a resolution; amendments are also legally enacted through the passage of a resolution.
- 4. The budget for the general fund is adopted on a fund financial statement basis.
- 5. The budget for the general fund is employed as a management control device during the year.

All budget appropriations lapse at year end. Revenues may not legally fall short of budgeted amounts by more than five percent and expenditures may not legally exceed budgeted appropriations by more than five percent at the individual fund level. The District does not use encumbrance accounting.

The budget amounts disclosed in this report are as originally adopted and amended by the Board.

Cash and Cash Equivalents

Cash includes amounts in demand deposit, interest – bearing demand, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less when purchased. Under state law, the municipality may deposit funds in demand deposits, interest – bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

Notes to Financial Statements

Interest-bearing Deposits

Interest-bearing deposits are stated at cost, which approximates market.

Allowances for Uncollectibles

All receivables that historically represent uncollectible accounts are shown net of an allowance for uncollectible. The allowance for uncollectible accounts in the general fund is estimated at \$0.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental activity column in the government-wide financial statements. All purchased fixed assets are valued at cost or estimated historical cost. The amounts of estimated costs are immaterial to these financial statements. Donated fixed assets are stated at their fair market value on the date donated.

The District maintains a threshold level of \$300 or more for capitalizing capital assets.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of assets is as follows:

Buildings 40 years Equipment 5 years Vehicles 7 years

Long-Term Debt

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental resources are reported as liabilities in the government-wide statements. There is currently no long-term debt owed by the District.

Notes to Financial Statements

Long-Term Debt (continued)

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures.

Equity Classifications

In the government-wide statements, equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, net of related debt Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balance of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net assets Consists of net assets with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets All other net assets that do not meet the definition of "restricted: or "invested in capital assets, net of related debt."
- d. In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated. The District's policy is to first apply unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

Revenues, Expenditures, and Expenses

Program Revenues

Program revenues consist of fees, fines, and charges for services related to governmental fund activities.

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function for both governmental and business-type activities.

Notes to Financial Statements

Revenues, Expenditures, and Expenses (continued)

In the fund financial statements, expenditures are classified as follows:

Governmental Funds - By Character

In the fund financial statements, governmental funds report expenditures of financial resources.

Note 2. Cash and Interest-Bearing Deposits

For reporting purposes, cash and investments include cash, demand deposits, time deposits, and government backed mortgage securities. The District may invest in United States bonds, treasury notes, or certificates, or time certificates of deposit of state banks having their principal office in the State of Louisiana, or any other federally insured investment. The District may also invest in shares of any homestead and building and loan association in any amount not exceeding the federally insured amount. At December 31, 2009 the District has cash and interest bearing deposits totaling \$239,322.

Under state law, these deposits in financial institutions must be secured by federal deposit insurance or the pledge of securities owned by the bank. The market value of the pledged securities plus the federal deposit insurance must, at all times, be equal to the amount on deposit with the bank. At December 31, 2009, deposits in financial institutions were fully secured by federal deposit insurance and the market value of securities pledged in the District's name.

Note 3. Capital Assets

Capital asset activity for the year ended December 31, 2009 is as follows:

	Balance	•		Balance
	12/31/08	Additions	Deletions	12/31/09
Governmental Activities:				
Buildings	\$ 105,065	\$ 5,131	\$ -	\$ 110,196
Vehicles	460,433	90,847	-	551,280
Equipment	492,259	101,285	<u>-</u>	593,544
Totals	1,057,757	<u>197,263</u>		1,255,020
Less accumulated depreciation				
Buildings	21,379	2,687	-	24,066
Vehicles	298,653	51,864	-	350,517
Equipment	<u>265,801</u>	85,111	<u>-</u>	350,912
Total accumulated depreciation	585,833	139,662		725,495
Governmental activities,				
capital assets, net	<u>\$ 471,924</u>	<u>\$ 57,601</u>	<u>\$</u>	<u>\$ 529,525</u>

Notes to Financial Statements

Note 4. Ad Valorem Taxes

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the District in May or June and are actually billed to the taxpayers in the latter part of the fiscal year. Billed taxes become delinquent on January 1 of the following year and January and February of the ensuing year. The following is a summary of the levied ad valorem taxes:

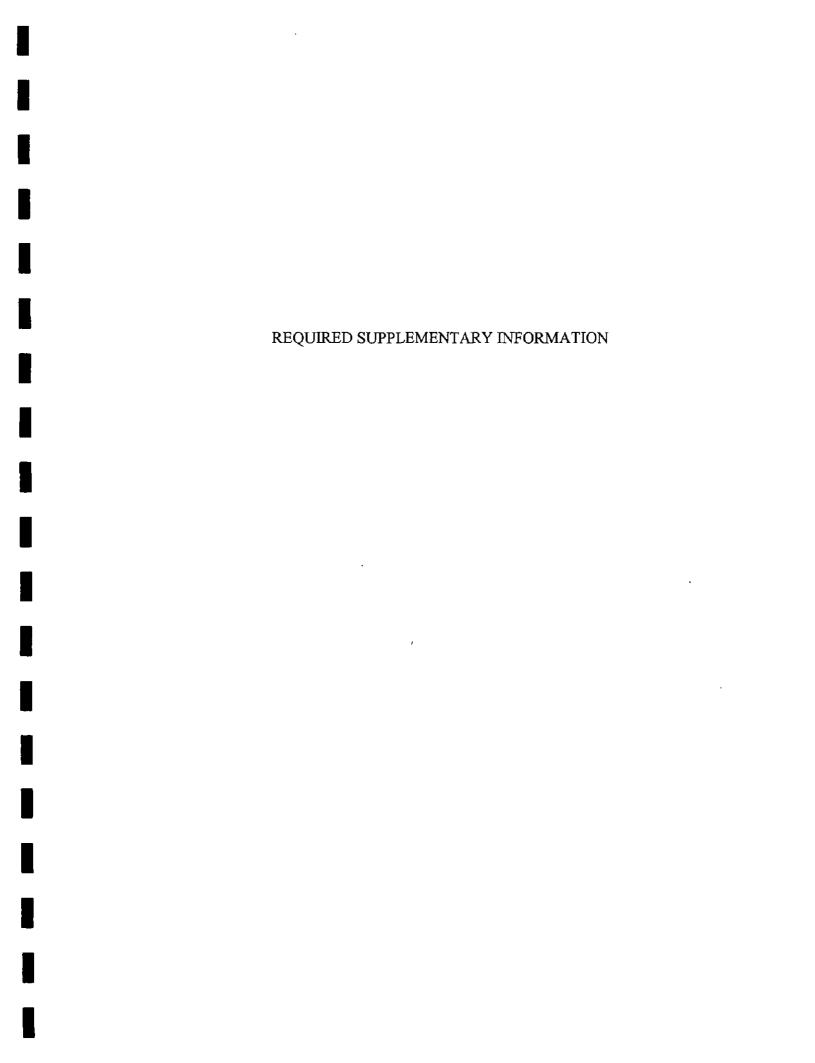
General corporate purpose:
Operations and maintenance

<u>5.13</u>

Tax revenues are recognized in the year they are billed.

Note 5. Note Payable

On August 1, 2001, the Fire District borrowed \$335,000 for the purchase of capital assets. The note is payable semi-annually over a period of seven years with interest at 5.0%. The note was paid in full at December 31, 2009.



FIRE PROTECTION DISTRICT NO.3 OF THE PARISH OF ACADIA, STATE OF LOUISIANA Budgetary Comparison Schedule

For the Year Ended December 31, 2009

D.	Original <u>Budget</u>	Amended <u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)
Revenues:	# 240 000	# 0.42 OOO	A 042 177	Ф 177
Property Tax	\$ 240,000	\$ 243,000	\$ 243,177	\$ 177
Interest	2,500	600	565	(35)
Miscellaneous	3,500	36,000	36,294	<u>294</u>
Total Revenues	246,000	<u>279,600</u>	280,036	<u>436</u>
Expenditures:				
Current:				
Vehicle Expense	6,500	5,000	5,179	(179)
Utilities	3,150	2,000	1,928	72
Supplies/Repairs	21,300	20,000	20,368	(368)
Insurance	10,000	18,000	17,800	200
Miscellaneous	8,700	8,000	7,784	216
Capital Outlay	148,500	197,000	197,263	(263)
Debt Service	•	·	·	` ,
Principal Retirement	48,000	48,000	48,000	_
Interest and Fiscal Charges	1,500	1,200	1,200	-
Total Expenditures	247,650	299,200	299,522	(322)
Excess (Deficit) of Revenues				
Over Expenditures	(1,650)	(19,600)	(19,486)	<u> 114</u>
Other Financing Sources:				
Operating Transfers in	108,986	108,986	108,986	-
Operating Transfers out	(108,986)	(108,986)	(108,986)	
Total Other Financing Sources	-			
Net Changes in Fund Balances	(1,650)	(19,600)	(19,486)	114
Fund Balance, Beginning	<u>257,677</u>	257,677	257,677	
Fund Balance, Ending	<u>\$ 256,027</u>	<u>\$ 238,077</u>	<u>\$ 238,191</u>	<u>\$ 114</u>

VIGE, TUJAGUE 🥯 NOEL

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

151 N. 2™ STREET P. O. BOX 1006 EUNICE, LOUISIANA 70535

SHIRLEY VIGE, JR., C.P.A. FRANK G. TUJAGUE, C.P.A. DOMINIQUE M. NOEL, C.P.A.

TELEPHONE: 337-457-9324 FAX: 337-457-8743

Independent Accountant's Report on Applying Agreed-Upon Procedures

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of The Fire Protection District No. 3 of the Parish of Acadia, Louisiana and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Fire Protection District No. 3 of the Parish of Acadia, Louisiana 's compliance with certain laws and regulations during the year ended December 31, 2009 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$20,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

All expenditures made during the year for materials and supplies exceeding \$20,000 or public works exceeding \$100,000 were made in accordance with LSA-RS 38: 2211-2251 (the public bid law).

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

The Fire District has no employees.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

The Fire District has no employees.

Budgeting

5. Obtained a copy of the legally adopted budget and all amendments.

The Fire District, prepared a budget in accordance with the Local Government Budget Act.

6. Trace the budget adoption and amendments to the minute book.

We traced the budget adoption and amendments to the minute book.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceeded budgeted amounts by 5% or more.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than 5%.

Accounting and Reporting

- 8. Randomly select 6 disbursements made during the period under examination and:
- (a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

(b) determine if payments were properly coded to the correct fund and general ledger account; and

The payments were properly coded to the correct fund and general ledger account.

(c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six disbursements indicated approval from the fire chief.

Meetings

Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (open meeting law).

The Fire District posted agendas for meetings as required by the open meeting law.

<u>Debt</u>

9. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

10. Examine payroll records and minutes for the year to determine whether any payments have been made to employees, which may constitute bonuses, advances or gifts.

The Fire District has no payroll.

The prior year report, dated December 31, 2008, did not include any comments or unresolved matters, as shown in the schedule of prior year findings and questioned costs.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Fire District, and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statue 24:513 this report is distributed by the Legislative Auditor as a public document.

Via, Jugagne & Noil
Vige, Tujagne & Noil

May 17, 2010

FIRE PROTECTION DISTRICT NO.3 OF THE PARISH OF ACADIA, STATE OF LOUISIANA SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED DECEMBER 31, 2009

Current Findings

There were no findings for the current year ended December 31, 2009.

FIRE PROTECTION DISTRICT NO.3 OF THE PARISH OF ACADIA, STATE OF LOUISIANA SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS YEAR ENDED DECEMBER 31, 2009

There were no findings for the year ended December 31, 2008.

LOUISIANA ATTESTATION QUESTIONNAIRE (For Attestation Engagements of Government)

Vige, Tujague & Noel, CPA's	
P.O. Box 1006 Eunice, LA 70535	
	Auditors)
In connection with your review of our financial statements as of December year then ended, and as required by Louisiana Revised Statute 24:513 and Governmental Audit Guide, we make the following representations to you responsibility for our compliance with the following laws and regulations an over compliance with such laws and regulations. We have evaluated our of following laws and regulations prior to making these representations.	the Louisiana We accept full d the internal controls
These representations are based on the information available to us as of N	lay 17, 2010.
Public Bid Law	
It is true that we have complied with the public bid law, LSA-RS Title 38:22 applicable, the regulations of the Division of Administration, State Purchasi Y	
Code of Ethics for Public Officials and Public Employees	
It is true that no employees or officials have accepted anything of value, who service, loan, or promise, from anyone that would constitute a violation of L	
It is true that no member of the immediate family of any member of the governief executive of the governmental entity, has been employed by the governiel 1, 1980, under circumstances that would constitute a violation of LSA-	rnmental entity after
Budgeting	
We have complied with the state budgeting requirements of the Local Gove (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.	ernment Budget Act Yes [X] No []
Accounting and Reporting	
All non-exempt governmental records are available as a public record and	have been retained for
at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.	Yes [X] No []
We have filed our annual financial statements in accordance with LSA-RS 24:514, 33	
39:92, as applicable.	Yes [X] No []
We have had our financial statements audited or compiled in accordance w	/ith LSA-RS 24:513. Yes [X] No []

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We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes [X] No []

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes [X] No []

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes [X] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sourcesconcerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

	Secretary	Date
	Treasurer	Date
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